



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 65 E 12TH STREET  
CLINTONVILLE, WI 54929

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CLINTONVILLE WATER & ELECTRIC UTILITY**Utility Address:** 65 E 12TH STREET  
CLINTONVILLE, WI 54929**When was utility organized?** 7/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS PENNY J KETTENHOVEN**Title:** UTILITY ACCOUNTANT**Office Address:**65 E 12TH STREET  
CLINTONVILLE, WI 54929**Telephone:** (715) 823 - 7640**Fax Number:** (715) 823 - 7650**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** PAUL G. DENIS CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** PAUL G. DENIS CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 1/22/1999**Period covered by most recent audit:** Calendar, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR WILLIAM OELHAFEN**Title:** UTILITY MANAGER**Office Address:**65 E 12TH STREET  
CLINTONVILLE, WI 54929**Telephone:** (715) 823 - 7640**Fax Number:** (715) 823 - 7650**E-mail Address:**

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**Name of utility commission/committee:**    Utility Commission

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**Names of members of utility commission/committee:**MR RUSS ADAMS, BOARD MEMBER  
MR KEN DEAN, BOARD MEMBER  
MR ROBERT GAY, BOARD/COUNCIL MEMBER  
MR EVAN HEDTKE, EX-OFFICIO  
MR AL KELLER, BOARD MEMBER  
MR DENNIS KUSSMAN, CHAIRMAN BOARD/COUNCIL MBR  
MR WILLIAM A OELHAFEN, OPERATIONS MANAGER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,701,777	4,604,830	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,970,644	4,045,828	<b>2</b>
Depreciation Expense (403)	242,991	229,883	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	191,909	193,678	<b>5</b>
<b>Total Operating Expenses</b>	<b>4,405,544</b>	<b>4,469,389</b>	
<b>Net Operating Income</b>	<b>296,233</b>	<b>135,441</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>296,233</b>	<b>135,441</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	45,806	19,545	<b>10</b>
Miscellaneous Nonoperating Income (421)	137,598	59,049	<b>11</b>
<b>Total Other Income</b>	<b>183,404</b>	<b>78,594</b>	
<b>Total Income</b>	<b>479,637</b>	<b>214,035</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>479,637</b>	<b>214,035</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	99,623	72,817	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,567	3,531	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	117	1,968	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	23,124	<b>19</b>
<b>Total Interest Charges</b>	<b>102,307</b>	<b>55,192</b>	
<b>Net Income</b>	<b>377,330</b>	<b>158,843</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,067,440	1,917,222	<b>20</b>
Balance Transferred from Income (433)	377,330	158,843	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	8,625	<b>23</b>
Appropriations of Surplus--Debit (436)	30,207	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,414,563</b>	<b>2,067,440</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investments and special assessments	45,806	5
<b>Total (Acct. 419):</b>	45,806	
<b>Miscellaneous Nonoperating Income (421):</b>		
Net earnings in Badger Power Marketing Authority, Inc.	137,598	6
<b>Total (Acct. 421):</b>	137,598	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	30,207	11
<b>Total (Acct. 436)--Debit:</b>	30,207	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	526,188	4,175,589	0	0	<b>4,701,777</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,491	(693)			<b>798</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>524,697</b>	<b>4,176,282</b>	<b>0</b>	<b>0</b>	<b>4,700,979</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	96,374		<b>96,374</b>	<b>1</b>
Electric operating expenses	229,122		<b>229,122</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	3,759		<b>3,759</b>	<b>8</b>
Electric utility plant accounts	18,917		<b>18,917</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	3,456		<b>3,456</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>351,628</b>	<b>0</b>	<b>351,628</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,770,759	7,610,352	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,113,976	3,174,746	<b>2</b>
<b>Net Utility Plant</b>	<b>4,656,783</b>	<b>4,435,606</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	516,779	385,805	<b>6</b>
Special Funds (125)	1,499,806	154,139	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,016,585</b>	<b>539,944</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	350	350	<b>8</b>
Temporary Cash Investments (132)	143,462	72,196	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	415,214	454,214	<b>11</b>
Other Accounts Receivable (143)	64,691	73,240	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	67,280	44,647	<b>14</b>
Materials and Supplies (150)	166,802	145,731	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>857,799</b>	<b>790,378</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	52,417	9,797	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>52,417</b>	<b>9,797</b>	
<b>Total Assets and Other Debits</b>	<b>7,583,584</b>	<b>5,775,725</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	740,041	707,342	<b>21</b>
Appropriated Earned Surplus (215)	100,207	70,000	<b>22</b>
Unappropriated Earned Surplus (216)	2,414,563	2,067,440	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,254,811</b>	<b>2,844,782</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,917,802	1,522,802	<b>24</b>
Advances from Municipality (223)	0	58,630	<b>25</b>
Other Long-Term Debt (224)	29,348	37,030	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,947,150</b>	<b>1,618,462</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	320,443	327,727	<b>28</b>
Payables to Municipality (233)	129,451	79,856	<b>29</b>
Customer Deposits (235)	426	613	<b>30</b>
Taxes Accrued (236)	160,423	160,423	<b>31</b>
Interest Accrued (237)	43,966	13,161	<b>32</b>
Other Current and Accrued Liabilities (238)	21,465	10,998	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>676,174</b>	<b>592,778</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	55,333	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>55,333</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	705,449	664,370	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>7,583,584</b>	<b>5,775,725</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,686,958	0	0	3,944,265	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)				139,536	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>3,686,958</b>	<b>0</b>	<b>0</b>	<b>4,083,801</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	695,413	0	0	2,418,563	<b>10</b>
<b>Total Accumulated Provision</b>	<b>695,413</b>	<b>0</b>	<b>0</b>	<b>2,418,563</b>	
<b>Net Utility Plant</b>	<b>2,991,545</b>	<b>0</b>	<b>0</b>	<b>1,665,238</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	909,687	2,265,059			<b>3,174,746</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	78,434	164,557			<b>242,991</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,948				<b>2,948</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	636	5,697			<b>6,333</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>82,018</b>	<b>170,254</b>	<b>0</b>	<b>0</b>	<b>252,272</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	275,742	13,295			<b>289,037</b>	<b>15</b>
Cost of removal	20,550	3,455			<b>24,005</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>296,292</b>	<b>16,750</b>	<b>0</b>	<b>0</b>	<b>313,042</b>	<b>19</b>
<b>Balance End of Year</b>	<b>695,413</b>	<b>2,418,563</b>	<b>0</b>	<b>0</b>	<b>3,113,976</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			135,136		135,136	115,639	2
<b>Total Electric Utility</b>					<b>135,136</b>	<b>115,639</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	135,136	115,639	1
Water utility	31,666	30,092	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>166,802</b>	<b>145,731</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 WATER BONDS	1,435	428	5,739	1
1994 ELECTRIC BONDS	249	428	998	2
1994 WATER BONDS	172	428	1,204	3
1998 ELECTRIC BONDS	413	428	25,803	4
1998 WATER BONDS	299	428	18,673	5
Total			52,417	
Unamortized premium on debt (251)				
NONE				6
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	707,342	<b>1</b>
<b>Changes during year (explain):</b>		
Mains paid for by City's TIF District	20,559	<b>2</b>
Services paid for by City's TIF District	7,640	<b>3</b>
Hydrants paid for by City's TIF District	4,500	<b>4</b>
<b>Balance end of year</b>	<b>740,041</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1994 Electric Bonds	01/18/1994	11/01/2005	4.55%	236,441	<b>1</b>
1994 Water Bonds	01/18/1994	11/01/2005	4.55%	161,361	<b>2</b>
1998 Electric Bonds	09/01/1998	11/01/2019	4.95%	1,435,000	<b>3</b>
1998 Water Bonds	09/01/1998	11/01/2019	4.95%	1,085,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>2,917,802</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
Capacitor Bank	05/01/1992	05/01/2002	5.02%	29,348	1
<b>Total for Account 224</b>				<b>29,348</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	160,423	1
<b>Accruals:</b>		
Charged water department expense	78,860	2
Charged electric department expense	113,049	3
Charged sewer department expense	1,625	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>193,534</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	160,423	6
Social Security taxes	24,890	7
PSC Remainder Assessment	5,852	8
<b>Other (explain):</b>		
WI Gross receipt tax	2,369	9
<b>Total payments and other debits</b>	<b>193,534</b>	
<b>Balance end of year</b>	<b>160,423</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 WATER BONDS	2,587	10,938	13,525	0	1
1994 WATER BONDS	1,058	6,260	6,350	968	2
1994 ELECTRIC BONDS	1,779	10,316	10,677	1,418	3
1998 WATER BONDS		17,903		17,903	4
1996 WATER BONDS	5,769	28,845	34,614	0	5
1998 ELECTRIC BONDS		23,677		23,677	6
<b>Subtotal</b>	<b>11,193</b>	<b>97,939</b>	<b>65,166</b>	<b>43,966</b>	
<b>Advances from Municipality (223)</b>					
1997 BANK LOAN	1,968	117	2,085	0	7
<b>Subtotal</b>	<b>1,968</b>	<b>117</b>	<b>2,085</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPACITOR BANK	0	1,684	1,684	0	8
<b>Subtotal</b>	<b>0</b>	<b>1,684</b>	<b>1,684</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,161</b>	<b>99,740</b>	<b>68,935</b>	<b>43,966</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	578,344	83,380	2,646	0	0	<b>664,370</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	2,220	10,223				<b>12,443</b>	<b>2</b>
For Mains	25,636					<b>25,636</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	3,000					<b>3,000</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>609,200</b>	<b>93,603</b>	<b>2,646</b>	<b>0</b>	<b>0</b>	<b>705,449</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Investment in Badger Power Marketing Authority, Inc.	479,208	2
Special Assessments Receivable	37,571	3
<b>Total (Acct. 124):</b>	<b>516,779</b>	
<b>Special Funds (125):</b>		
Speical Redemption Fund	77,846	4
1998 Electric Bonds Construction Fund	1,205,632	5
Bond Reserve Fund	216,328	6
<b>Total (Acct. 125):</b>	<b>1,499,806</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	42,481	8
Electric	372,733	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>415,214</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	64,691	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>64,691</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent utility bills and special assessments installments on tax roll	55,860	15
ROR, deprec. on meters, tax on meters due from sewer	11,420	16
<b>Total (Acct. 145):</b>	<b>67,280</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
Amounts due sewer utility for collections	129,451
<b>Total (Acct. 233):</b>	<b>129,451</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,747,077	3,872,710	0	0	<b>7,619,787</b>	<b>1</b>
Materials and Supplies	30,879	125,387	0	0	<b>156,266</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	802,550	2,341,811	0	0	<b>3,144,361</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	593,772	91,137	0	0	<b>684,909</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,381,634</b>	<b>1,565,149</b>	<b>0</b>	<b>0</b>	<b>3,946,783</b>	
Net Operating Income	159,083	137,150	0	0	<b>296,233</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.68%</b>	<b>8.76%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.51%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	723,691	1
Appropriated Earned Surplus	85,103	2
Unappropriated Earned Surplus	2,241,001	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,049,795</b>	
<b>Net Income</b>		
Net Income	377,330	5
<b>Percent Return on Proprietary Capital</b>	<b>12.37%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Effective February 16, 1998, the Water Utility received authorization from the PSC to implement a simplified rate increase.

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**5. Obligations incurred or assumed, excluding commercial paper.**

During 1998, \$1,085,000 of water bonds and \$1,435,000 of electric bonds were issued.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

During August 1998 the Utility implemented monthly billings for the Water Utility. In previous years the Water Utility billed quarterly. This change resulted in approximately 13 months of Water Utility revenues during 1998.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

A/C 436- Increase in reserve for revenue bond retirement.

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### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

The credit for the electric utility for uncollectible accounts resulted from the collection of accounts previously written-off.

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

1992 Water Bonds - The remaining discount is being amortized over the original period of the 1992 bonds. The 1992 bonds were retired with proceeds of the 1998 bonds.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Response received 9/13/99

Item 1: polyphosphate feed system installed 1996.

Item 2: water utility began monthly billing and, accordingly, a greater share of accounting and collecting labor.

Item 3: The utility will include services not in use information in the 1999 annual report, currently around 280.

ele

August 20, 1999

Ms. Penny J. Kettenhoven, Utility Accountant  
Clintonville Water & Electric Utility  
65 East 12th Street  
Clintonville WI 54929-1545

1998 Analytical Review DWCCA-1200-ELE

Dear Ms. Kettenhoven:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$15,746 reported in Account 332, Water Treatment Equipment, pages W-8 and W-9. However, the water treatment section of the Reservoirs, Standpipes and Water Treatment schedule, page W-14, is not completed. Please provide this information or an explanation of the \$15,746 reported on pages W-8 and W-9.
2. During our review, we noted that the total for Customer Accounts Expense on W-1 increased over 25% from 1997 and the amount reported on E-1 decreased over 25% from 1997. Please provide a brief explanation.
3. During our review, we noted 2,302 services reported in use on page W-16. However, only 1,941 meters are reported in use on page W-17. Please explain why there are significantly more services reported in use than meters.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,



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## FINANCIAL SECTION FOOTNOTES

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Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Dennis Kussman

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	518,559	1
<b>Total Sales of Water</b>	<b>518,559</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,410	2
Miscellaneous Service Revenues (471)	999	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,220	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,629</b>	
<b>Total Operating Revenues</b>	<b>526,188</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	14	8
Pumping Expenses (620-625)	61,951	9
Water Treatment Expenses (630-635)	9,093	10
Transmission and Distribution Expenses (640-655)	36,093	11
Customer Accounts Expenses (901-904)	22,375	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	80,285	14
<b>Total Operation and Maintenance Expenses</b>	<b>209,811</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	78,434	15
Amortization Expense (404-407)		16
Taxes (408)	78,860	17
<b>Total Other Operating Expenses</b>	<b>157,294</b>	
<b>Total Operating Expenses</b>	<b>367,105</b>	
<b>NET OPERATING INCOME</b>	<b>159,083</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,673	94,514	238,324	4
Commercial	213	47,847	85,623	5
Industrial	17	7,809	13,466	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,903</b>	<b>150,170</b>	<b>337,413</b>	
Private Fire Protection Service (462)	16		12,392	7
Public Fire Protection Service (463)	1		155,856	8
Other Sales to Public Authorities (464)	22	7,417	12,898	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,942</b>	<b>157,587</b>	<b>518,559</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	155,856	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>155,856</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,410	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,410</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Hook-up charges	580	7
Temporary service	262	8
Fill pool	91	9
Misc. sales	66	10
<b>Total Miscellaneous Service Revenues (471)</b>	<b>999</b>	
<b>Rents from Water Property (472):</b>		
NONE		11
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		12
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,220	13
<b>Other (specify):</b>		
NONE		14
<b>Total Other Water Revenues (474)</b>	<b>3,220</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		15
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	14	4
<b>Total Source of Supply Expenses</b>	<b>14</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	26,241	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,087	7
Operation Supplies and Expenses (623)	2,407	8
Maintenance of Pumping Plant (625)	18,216	9
<b>Total Pumping Expenses</b>	<b>61,951</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	9,093	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>9,093</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,524	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	742	16
Maintenance of Mains (651)	10,221	17
Maintenance of Services (652)	14,028	18
Maintenance of Meters (653)	3,627	19
Maintenance of Hydrants (654)	5,951	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>36,093</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,335	22
Accounting and Collecting Labor (902)	11,965	23
Supplies and Expenses (903)	4,584	24
Uncollectible Accounts (904)	1,491	25
<b>Total Customer Accounts Expenses</b>	<b>22,375</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	20,010	27
Office Supplies and Expenses (921)	7,930	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	16,271	30
Property Insurance (924)	6,143	31
Injuries and Damages (925)	10,455	32
Employee Pensions and Benefits (926)	11,696	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,862	35
Transportation Expenses (933)	639	36
Maintenance of General Plant (935)	1,279	37
<b>Total Administrative and General Expenses</b>	<b>80,285</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>209,811</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		73,151	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,625	<b>2</b>
<b>Net property tax equivalent</b>		<b>71,526</b>	
Social Security		6,843	<b>3</b>
PSC Remainder Assessment		491	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>78,860</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.271778				3
County tax rate	mills		6.544239				4
Local tax rate	mills		10.577173				5
School tax rate	mills		13.280799				6
Voc. school tax rate	mills		2.314517				7
Other tax rate - Local	mills		0.233009				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.221515</b>				10
Less: state credit	mills		2.370000				11
<b>Net tax rate</b>	mills		<b>30.851515</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.577173</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.595316</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.233009</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.405498</b>				17
<b>Total Tax Rate</b>	mills		<b>33.221515</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794831</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.851515</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.521748</b>				21
Utility Plant, Jan. 1	\$	3,807,197	3,807,197				22
Materials & Supplies	\$	30,092	30,092				23
<b>Subtotal</b>	\$	<b>3,837,289</b>	<b>3,837,289</b>				24
Less: Plant Outside Limits	\$	57,195	57,195				25
<b>Taxable Assets</b>	\$	<b>3,780,094</b>	<b>3,780,094</b>				26
Assessment Ratio	dec.		0.735743				27
<b>Assessed Value</b>	\$	<b>2,781,178</b>	<b>2,781,178</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.521748</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,199</b>	<b>68,199</b>				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>73,151</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,624		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	190,071		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>197,695</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	156,637		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,532	41,641	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,649		20
<b>Total Pumping Plant</b>	<b>258,818</b>	<b>41,641</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,746		23
<b>Total Water Treatment Plant</b>	<b>15,746</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,890		24
Structures and Improvements (341)	27,833	4,636	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,624	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			190,071	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>197,695</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			156,637	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			142,173	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,649	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>300,459</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,746	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,746</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,890	24
Structures and Improvements (341)			32,469	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	831,657	4,837	26
Transmission and Distribution Mains (343)	1,606,574	43,446	27
Fire Mains (344)	0		28
Services (345)	275,093	9,860	29
Meters (346)	180,120	10,134	30
Hydrants (348)	116,862	37,096	31
Other Transmission and Distribution Plant (349)	21,184		32
<b>Total Transmission and Distribution Plant</b>	<b>3,066,213</b>	<b>110,009</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,315		33
Structures and Improvements (390)	92,823		34
Office Furniture and Equipment (391)	41,061	3,496	35
Computer Equipment (391.1)	22,268		36
Transportation Equipment (392)	24,534		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,329	357	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	47,029		41
Communication Equipment (397)	14,366		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>268,725</b>	<b>3,853</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,807,197</b>	<b>155,503</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,807,197</b>	<b>155,503</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	256,589		579,905	26
Transmission and Distribution Mains (343)			1,650,020	27
Fire Mains (344)			0	28
Services (345)			284,953	29
Meters (346)	18,703		171,551	30
Hydrants (348)	450		153,508	31
Other Transmission and Distribution Plant (349)			21,184	32
<b>Total Transmission and Distribution Plant</b>	<b>275,742</b>	<b>0</b>	<b>2,900,480</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			2,315	33
Structures and Improvements (390)			92,823	34
Office Furniture and Equipment (391)			44,557	35
Computer Equipment (391.1)			22,268	36
Transportation Equipment (392)			24,534	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			24,686	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			47,029	41
Communication Equipment (397)			14,366	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>272,578</b>	
<b>Total utility plant in service directly assignable</b>	<b>275,742</b>	<b>0</b>	<b>3,686,958</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>275,742</b>	<b>0</b>	<b>3,686,958</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,575	13,575	1
February			11,064	11,064	2
March			14,030	14,030	3
April			14,295	14,295	4
May			16,273	16,273	5
June			14,065	14,065	6
July			16,469	16,469	7
August			15,736	15,736	8
September			14,702	14,702	9
October			14,387	14,387	10
November			13,308	13,308	11
December			13,422	13,422	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>171,326</b>	<b>171,326</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,038	13
Less: Other utility use				3,315	14
Other utility use explanation:					15
Running water to prevent freezing during winter, water used in filling and emptying water towers.					
Water pumped into distribution system				166,973	16
Less: Water sold				157,587	17
Losses and unaccounted for				9,386	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,181	21
Date of maximum: 4/14/1998					22
Cause of maximum:					23
Flushing hydrants and flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year				293	24
Date of minimum: 9/19/1998					25
Total KWH used for pumping for the year				266,211	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
70 W 1ST STREET	Well 1	86	12	47,602	Yes	<b>1</b>
E9073 W 1ST STREET	Well 2	134	12	99,334	Yes	<b>2</b>
WEST 1ST STREET	Well 3	142	12	153,049	Yes	<b>3</b>
55 WAUPACA STREET	Well 4	48	26	37,000	Yes	<b>4</b>
225 PINE STREET	Well 6	184	12	79,312	Yes	<b>5</b>
128 PERSHING STREET	Well 7	63	16	53,087	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 2	WELL 3	<b>1</b>
Location	70 W 1ST STREET	E 9073 W 1ST STREET	WEST 1ST STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	<b>5</b>
Year Installed	1997	1997	1997	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	250	1,200	500	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	<b>10</b>
Year Installed	1997	1997	1925	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	100	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 4	WELL 6	WELL 7	<b>14</b>
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	<b>18</b>
Year Installed	1997	1997	1997	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	400	450	265	<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	<b>23</b>
Year Installed	1995	1925	1925	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	30	40	30	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CTY HYW I TOWER	HARRIET STREET TOWER		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>4</b>
				<b>5</b>
Year constructed	1997	1937		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	157	110		<b>10</b>
Total capacity in gallons	400,000	250,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	122	0	0	0	122	1
M	D	4.000	7,387	259	0	0	7,646	2
P	D	4.000	8	0	0	0	8	3
M	D	6.000	105,578	0	0	0	105,578	4
P	D	6.000	60	0	0	0	60	5
M	D	8.000	21,174	0	0	0	21,174	6
P	D	8.000	816	0	0	0	816	7
M	D	10.000	12,494	0	0	0	12,494	8
P	D	10.000	2,430	1,006	0	0	3,436	9
M	D	12.000	1,991	0	0	0	1,991	10
P	D	12.000	0	356	0	0	356	11
A	T	14.000	13,487	0	0	0	13,487	12
M	T	14.000	13,123	0	0	0	13,123	13
P	D	14.000	0	490	0	0	490	14
<b>Total Within Municipality</b>			<b>178,670</b>	<b>2,111</b>	<b>0</b>	<b>0</b>	<b>180,781</b>	
<b>Total Utility</b>			<b>178,670</b>	<b>2,111</b>	<b>0</b>	<b>0</b>	<b>180,781</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	545	0	0	0	545		1
M	0.750	1,450	0	0	0	1,450		2
M	1.000	179	0	0	0	179		3
L	1.000	1	0	0	0	1		4
M	1.250	18	0	0	0	18		5
L	1.250	2	0	0	0	2		6
M	1.500	17	0	0	0	17		7
M	2.000	45	4	0	0	49		8
M	3.000	2	0	0	0	2		9
M	4.000	31	0	0	0	31		10
M	6.000	6	2	0	0	8		11
<b>Total Utility</b>		<b>2,296</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>2,302</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,150	0	168	0	1,982	168	1
0.750	57	0	7	0	50	7	2
1.000	54	2	6	0	50	6	3
1.250	4	0	2	0	2	0	4
1.500	38	3	0	0	41	20	5
2.000	21	1	5	0	17	15	6
3.000	12	2	5	0	9	7	7
4.000	5	0	1	0	4	3	8
6.000	6	1	1	0	6	4	9
<b>Total:</b>	<b>2,347</b>	<b>9</b>	<b>195</b>	<b>0</b>	<b>2,161</b>	<b>230</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,653	133	5	2	0	189	1,982	1
0.750	20	17	0	1	0	12	50	2
1.000	0	29	5	9	0	7	50	3
1.250	0	1	1	0	0	0	2	4
1.500	0	23	2	5	1	10	41	5
2.000	0	7	3	2	0	5	17	6
3.000	0	3	1	2	0	3	9	7
4.000	0	0	0	1	2	1	4	8
6.000	0	0	0	0	5	1	6	9
<b>Total:</b>	<b>1,673</b>	<b>213</b>	<b>17</b>	<b>22</b>	<b>8</b>	<b>228</b>	<b>2,161</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	254	6	1		259	1
Within Municipality	0				0	2
<b>Total Fire Hydrants</b>	<b>254</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>259</b>	
<b>Flushing Hydrants</b>						
	0	6			6	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	254
Number of distribution system valves end of year:	763
Number of distribution valves operated during year:	184

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 625 - Account is down since in 1997 extensive repairs for screer brushing and superchlorination were incurred.

per utility review response: water utility began monthly billing in 1998 and, accordingly, has a greater share of the accounting and collecting labor. ele

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### Property Tax Equivalent (Water) (Page W-07)

The other local tax is for Pigeon Lake.

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### Water Utility Plant in Service (Page W-08)

A/C 325 - Additions include the cost of a new engine for Well #4 and installation of new bowl assemblies which are expected to significantly extend the estimated useful lives of pumping equipment in two of the wells.

A/C 342 - (Retirements) During 1998, the Water Utility took down a 1910 60,000 gallon water tower and a 1976 400,000 gallon water tower. The retirements represent the estimated original costs of these two water towers

A/C 346 - Additions and retirements relate to a meter replacement project which began in 1997.

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### Reservoirs, Standpipes & Water Treatment (Page W-14)

per utility review response: in 1996, utility installed a polyphosphate feed system of \$8,624. ele

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### Water Mains (Page W-15)

The 4" mains were financed by Utility operations.

12" main additions were financed by the City's TIF District

594' of the 10" main were financed by the City's TIF District.  
The remaining 412' of 10" main were financed through special assessments.  
The City has assumed responsibility for the collection of these special assessments.

14" main additions were financed through special assessments. The City has assumed responsibility for the collection of these special assessments.

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### Water Services (Page W-16)

The two 6" water services were financed by special assesements. The collection of these special assessments has been assumed by the City.

The 2" service additions were paid for by the City's TIF District.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-18)

3 of the fire hydrants added were paid for by the City's TIF District.

2 of the fire hydrant added were financed through special assessments. The City has assumed responsibility for the collection of these special assessments.

The additional fire hydrant added was paid for by Utility operations.

The 6 flushing hydrants were paid for by Utility operations.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	4,125,139	1
<b>Total Sales of Electricity</b>	<b>4,125,139</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	13,477	2
Miscellaneous Service Revenues (451)	756	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	24,517	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	11,700	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>50,450</b>	
<b>Total Operating Revenues</b>	<b>4,175,589</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	3,389,843	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	141,957	11
Customer Accounts Expenses (901-904)	41,474	12
Sales Expenses (910)	589	13
Administrative and General Expenses (920-935)	186,970	14
<b>Total Operation and Maintenance Expenses</b>	<b>3,760,833</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	164,557	15
Amortization Expense (404-407)		16
Taxes (408)	113,049	17
<b>Total Other Expenses</b>	<b>277,606</b>	
<b>Total Operating Expenses</b>	<b>4,038,439</b>	
<b>NET OPERATING INCOME</b>	<b>137,150</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	13,477	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>13,477</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnection fees	100	3
Temporary service	656	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>756</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole Rental	24,517	6
<b>Total Rent from Electric Property (454)</b>	<b>24,517</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Charges for shutting down lines in order to move house	1,801	8
Charges to property owner to move junction box	4,620	9
Sale of scrap metal	487	10
Miscellaneous charges for services provided	4,792	11
<b>Total Other Electric Revenues (456)</b>	<b>11,700</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		12
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	3,389,843	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>3,389,843</b>	
<b>Total Power Production Expenses</b>	<b>3,389,843</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	15,021	21
Line and Station Supplies and Expenses (562)	7,021	22
Street Lighting and Signal System Expenses (565)	17,274	23
Meter Expenses (566)	9,658	24
Customer Installations Expenses (567)	7,621	25
Miscellaneous Distribution Expenses (569)	8,186	26
Maintenance of Structures and Equipment (571)	8,654	27
Maintenance of Lines (572)	65,110	28
Maintenance of Line Transformers (573)	1,805	29
Maintenance of Street Lighting and Signal Systems (574)	595	30
Maintenance of Meters (575)	1,012	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>141,957</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	12,246	33
Accounting and Collecting Labor (902)	25,635	34
Supplies and Expenses (903)	4,286	35
Uncollectible Accounts (904)	(693)	36
<b>Total Customer Accounts Expenses</b>	<u>41,474</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	589	37
<b>Total Sales Expenses</b>	<u>589</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	40,173	<b>38</b>
Office Supplies and Expenses (921)	14,014	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	28,375	<b>41</b>
Property Insurance (924)	9,102	<b>42</b>
Injuries and Damages (925)	26,229	<b>43</b>
Employee Pensions and Benefits (926)	30,710	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	32,978	<b>46</b>
Transportation Expenses (933)	3,391	<b>47</b>
Maintenance of General Plant (935)	1,998	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>186,970</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,760,833</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		87,272	1
Social Security		18,047	2
Wisconsin Gross Receipts Tax		2,369	3
PSC Remainder Assessment		5,361	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>113,049</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.271778				3
County tax rate	mills		6.544239				4
Local tax rate	mills		10.577173				5
School tax rate	mills		13.280799				6
Voc. school tax rate	mills		2.314517				7
Other tax rate - Local	mills		0.233009				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.221515</b>				10
Less: state credit	mills		2.370000				11
<b>Net tax rate</b>	mills		<b>30.851515</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.577173</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.595316</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.233009</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.405498</b>				17
<b>Total Tax Rate</b>	mills		<b>33.221515</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794831</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.851515</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.521748</b>				21
Utility Plant, Jan. 1	\$	<b>3,803,155</b>	3,803,155				22
Materials & Supplies	\$	<b>115,639</b>	115,639				23
<b>Subtotal</b>	\$	<b>3,918,794</b>	<b>3,918,794</b>				24
Less: Plant Outside Limits	\$	<b>37,560</b>	37,560				25
<b>Taxable Assets</b>	\$	<b>3,881,234</b>	<b>3,881,234</b>				26
Assessment Ratio	dec.		0.735743				27
<b>Assessed Value</b>	\$	<b>2,855,591</b>	<b>2,855,591</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.521748</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>70,024</b>	<b>70,024</b>				30
Tax Equivalent per 1994 PSC Report	\$	87,272					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>87,272</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	6,706		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,122,391	37,448	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	460,512	7,876	38
Overhead Conductors and Devices (365)	597,028	11,646	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	200,900	1,250	41
Line Transformers (368)	395,826	64,102	42
Services (369)	189,064	11,855	43
Meters (370)	168,350	4,484	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	146,335	5,577	47
<b>Total Distribution Plant</b>	<b>3,287,112</b>	<b>144,238</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	117,330		49
Office Furniture and Equipment (391)	39,765	3,424	50
Computer Equipment (391.1)	54,861		51
Transportation Equipment (392)	224,536		52
Stores Equipment (393)	1,586		53
Tools, Shop and Garage Equipment (394)	37,456	8,743	54
Laboratory Equipment (395)	20,726		55
Power Operated Equipment (396)	15,000		56
Communication Equipment (397)	2,783		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			6,706 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,159,839 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	359		468,029 38
Overhead Conductors and Devices (365)	498		608,176 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			202,150 41
Line Transformers (368)	8,154		451,774 42
Services (369)	803		200,116 43
Meters (370)	3,481		169,353 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			151,912 47
<b>Total Distribution Plant</b>	<b>13,295</b>	<b>0</b>	<b>3,418,055</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			117,330 49
Office Furniture and Equipment (391)			43,189 50
Computer Equipment (391.1)			54,861 51
Transportation Equipment (392)			224,536 52
Stores Equipment (393)			1,586 53
Tools, Shop and Garage Equipment (394)			46,199 54
Laboratory Equipment (395)			20,726 55
Power Operated Equipment (396)			15,000 56
Communication Equipment (397)			2,783 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>514,043</b>	<b>12,167</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,801,155</b>	<b>156,405</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 <b>Total utility plant in service</b>	 <b>3,801,155</b>	 <b>156,405</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>526,210</b>
<b>Total utility plant in service directly assignable</b>	<b>13,295</b>	<b>0</b>	<b>3,944,265</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>13,295</b>	<b>0</b>	<b>3,944,265</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.32	29.99	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.09	24.28	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	2	3
<b>Total</b>	<b>2</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	27	11
Nonfarm	104	12
<b>Total</b>	<b>131</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>131</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	17,627	Tuesday	01/27/1998	12:00	8,258
February	02	16,356	Tuesday	02/24/1998	12:00	7,362
March	03	17,514	Tuesday	03/03/1998	12:00	8,151
April	04	16,305	Wednesday	04/08/1998	12:00	7,332
May	05	16,178	Thursday	05/28/1998	12:00	7,250
June	06	16,903	Wednesday	06/17/1998	15:00	7,531
July	07	17,712	Monday	07/20/1998	16:00	7,146
August	08	15,393	Wednesday	08/26/1998	13:00	6,876
September	09	16,032	Thursday	09/17/1998	14:00	7,055
October	10	14,380	Monday	10/05/1998	10:00	6,292
November	11	14,798	Wednesday	11/11/1998	09:00	6,364
December	12	15,169	Friday	12/18/1998	10:00	6,706
<b>Total</b>		<b>194,367</b>				<b>86,323</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier



**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		86,323	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>86,323</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		81,811	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		97	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>97</b>	23
<b>Total Sold and Used</b>		<b>81,908</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		4,415	27
<b>Total Energy Losses</b>		<b>4,415</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.1145%</b>	29
<b>Total Disposition of Energy</b>		<b>86,323</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RE	RG-1	2,357	16,709	1
<b>Total Sales for Residential Sales</b>		<b>2,357</b>	<b>16,709</b>	
<b>Commercial &amp; Industrial</b>				
LC	CP-2	13	44,505	2
CC	GS-1	320	17,049	3
M	GS-1	39	1,258	4
PA	GS-1	6	187	5
PA	GS-3	3	397	6
RCC	GS-3	49	1,066	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>430</b>	<b>64,462</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	17	640	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>17</b>	<b>640</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,804</b>	<b>81,811</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		934,810		<b>934,810</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>934,810</b>	<b>0</b>	<b>934,810</b>	
		2,018,604		<b>2,018,604</b>	<b>2</b>
		941,320		<b>941,320</b>	<b>3</b>
		72,335		<b>72,335</b>	<b>4</b>
		10,773		<b>10,773</b>	<b>5</b>
		23,892		<b>23,892</b>	<b>6</b>
		66,928		<b>66,928</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>3,133,852</b>	<b>0</b>	<b>3,133,852</b>	
		56,477		<b>56,477</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>56,477</b>	<b>0</b>	<b>56,477</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>4,125,139</b>	<b>0</b>	<b>4,125,139</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	Badger Power		1
Point of Delivery	Clintonville		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered	34.5		4
Point of Metering	Clintonville		5
Total of 12 Monthly Maximum Demands -- kW	194,372		6
Average load factor	60.8373%		7
Total Cost of Purchased Power	3,389,843		8
Average cost per kWh	0.0393		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	3,582	4,676	12
February	3,403	3,959	13
March	3,696	4,455	14
April	3,414	3,919	15
May	3,039	4,211	16
June	3,542	3,988	17
July	3,437	3,709	18
August	3,072	3,804	19
September	3,189	3,866	20
October	2,943	3,349	21
November	2,809	3,555	22
December	3,039	3,667	23
<b>Total kWh (000)</b>	<b>39,165</b>	<b>47,158</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Turbine-Generators</b>								
<b>Year Installed</b>	<b>Type</b>	<b>RPM</b>	<b>Voltage (kV)</b>	<b>kWh Generated by Each Unit During Yr. (000's)</b>	<b>Rated Unit Capacity</b>		<b>Total Rated Plant Capacity (kW)</b>	<b>Total Maximum Continuous Capacity (kW)</b>
<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>	<b>(m)</b>	<b>kW (n)</b>	<b>kVA (o)</b>	<b>(p)</b>	<b>(q)</b>
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Downtown	Industrial				1
Voltage--High Side	34	35				2
Voltage--Low Side	4	4				3
Num. Main Transformers in Operation	2	2				4
Capacity of Transformers in kVA	15,000	17,500				5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,762	783	40,973	1
Acquired during year	97	26	4,772	2
<b>Total</b>	<b>2,859</b>	<b>809</b>	<b>45,745</b>	<b>3</b>
Retired during year	24	27	630	4
Sales, transfers or adjustments increase (decrease)	(3)	0		5
<b>Number end of year</b>	<b>2,832</b>	<b>782</b>	<b>45,115</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,636	704	40,075	8
In utility's use	10	3	90	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	186	75	4,950	12
<b>Total end of year</b>	<b>2,832</b>	<b>782</b>	<b>45,115</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Incandescent	500	1	1,231	<b>1</b>
Sodium Vapor	150	362	340,138	<b>2</b>
Sodium Vapor	250	138	129,665	<b>3</b>
<b>Total</b>		<b>501</b>	<b>471,034</b>	
<b>Ornamental</b>				
Sodium Vapor	150	169	158,794	<b>4</b>
<b>Total</b>		<b>169</b>	<b>158,794</b>	
<b>Other</b>				
Other	320	4	4,924	<b>5</b>
<b>Total</b>		<b>4</b>	<b>4,924</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 561, 565, 572, & 573 - Overall time spent on maintenance is consistent with prior years. For 1998, a different employee was responsible for the allocation of payroll costs. The new employee allocated payroll costs differently than the former employee. It is believed that the new allocation is more accurate.

Account 571 - Amount represents charges from Wisconsin Public Service for work and testing of circuit breakers.

Account 904 - Large amount of bills were turned over to a collection agency in 1997 and were written off. The negative amount represents collections on these bills previously written off.

Account 923 - Down mainly because during 1997 the electric utility hired an outside firm to do an electric rate study at a cost of approx. \$10,000.

Account 930 - Utility employees went to a number of training programs during 1998. Time spent at training by employees is charged to this account.

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### Property Tax Equivalent (Electric) (Page E-05)

The other local tax is for Pigeon Lake.

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### Electric Utility Plant in Service (Page E-06)

Account 362 - New switches were installed in the existing substation at the end of 1998. At the end of the year the Utility was investigating if the old switches could be refurbished and placed back in service at a later date.

Account 365 - New overhead conductors installed during 1998.

Account 368 - New line transformers were installed during 1998.

Account 369 - New services installed during 1998.

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